ID: CCA\_2009100816264054 Number: **200948044** 

Office: Release Date: 11/27/2009

UILC: 6224.01-01

From:

Sent: Thursday, October 08, 2009 4:26:40 PM

To: Cc:

Subject: RE: TEFRA entity

As the parent's signature is necessary and the limitations period remains open, we recommend having both parent and subsidiary execute a new Form 870-LT. See IRM 8.19.3.8.6(5).